

**CODING APPARATUS AND METHOD THEREOF FOR DETECTING AUDIO
SIGNAL TRANSIENT**

Appl. No.	:	10/708,576	Confirmation No.	2575
Applicant	:	Chien-Hua Hsu		
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TC/A.U.	:	2626		
Examiner	:	LEE, GINA W		
Docket No.	:	MTKP0045USA		
Customer No.	:	27765		

Commissioner for Patents
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INTRODUCTORY COMMENTS

In response to the Office action of April 1st, 2008, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

10 **Remarks** begin on page 9 of this paper.